

ANNUAL RETURN WORKSHEET

*The 4% column may **only be used** for sales of residential heating fuels and for specific exceptions to the 6% rate. Read the summary of tax law changes.

Account Number	Return Year
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A. Use Tax on Sales and Rentals				B. Sales Tax	
6%		4%*		6%	4%*
1. Gross sales (including sales by out-of-state vendors subject to use tax.)	1.			1.	
2. Rentals of tangible property and/or accommodations	2.			2.	
3. Communication services	3.			3.	
4. Add lines 1, 2, and 3	4.			4.	
ALLOWABLE DEDUCTIONS					
5a. Resale	5a.			5a.	
b. Industrial processing or agricultural producing	b.			b.	
c. Interstate commerce	c.			c.	
d. Exempt services	d.			d.	
e. Sales on which tax was paid to Secretary of State	e.			e.	
f. Food for human/home consumption	f.			f.	
g. Bad debts	g.			g.	
h. Michigan motor fuel or diesel fuel tax	h.			h.	
i. Other. Identify:	i.			i.	
j. Tax included in gross sales (line 1)	j.			j.	
k. Total allowable deductions. Add lines 5a - 5j	k.			k.	
6. Taxable balance. Subtract line 5k from line 4	6.			6.	
7. Tax. Multiply line 6 by the rate given	7.	x .06	x .04	7.	x .06
8. Gross tax due by rate before discount	8.			8.	
9. Tax collected in excess of line 8	9.			9.	
10. Add lines 8 and 9	10.			10.	
11. Total discounts allowed	11.			11.	
12. Total tax due. Subtract line 11 from line 10	12.			12.	
13. Sales tax license fee	13.			13.	
14. Tax payments made in the current year (after discounts)	14.			14.	

Use Tax - Purchases Only

15. Enter your purchases taxable at the 4% rate*	15a.	x .04	15b.	
16. Enter your purchases taxable at the 6% rate	16a.	x .06	16b.	
17. Add lines 15b and 16b	17.			
18. Tax payments made in the current year	18.			

Withholding Tax

19. Gross Michigan payroll and other taxable compensation for the year	19.	
20. Number of W-2s enclosed with this annual return	20.	
21. Total Michigan income tax withheld per W-2s	21.	
22. Total Michigan income tax withholding paid during current tax year	22.	

Summary

23. Total sales, use and withholding taxes due. Add lines 12A and B (both rate columns), 13B, 17 and 21	23.	
24. Total sales, use and withholding taxes paid during current tax year. Add lines 14A and B (both rate columns), 18 and 22	24.	
25. If line 24 is greater than line 23, enter overpayment	25.	
26. Amount of line 25 to be credited to your account. Treasury will notify you when your credit is verified and available	26.	
27. Amount of line 25 to be refunded to you	27.	
28. If line 24 is less than line 23, enter balance due	28.	
29. If this return is filed late, enter penalty and interest. (See instructions.)	29.	
30. TOTAL PAYMENT DUE. Add lines 28 and 29. Make checks payable to the State of Michigan	30.	

IMPORTANT: This worksheet is your file copy and may be subject to audit. Record your account number and your return period in the upper right corner. Keep this for your records.